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Our File No. 9281-3989
Client Reference No. N US00070

PATENT APPLICATION TRANSMITTAL LETTER

To the Commissioner for Patents:

Transmitted herewith for filing is the patent application of Yoshihiro Kanada and Hisayuki Yazawa for Thin-Film Magnetic Head Having Magnetic Gap Formed of NiP.

Enclosed are:

- Preliminary Amendment
 29 pages of application (including title page), 12 sheets of formal drawings and the following Appendices: n/a
 Declaration and Power of Attorney for Patent Application
 Assignment transmittal letter and Assignment of the invention to: Alps Electric Co., Ltd.
 Submission of Certified Copy of Priority Document and certified copy of Japanese Application No. 2000-147421
 Information Disclosure Statement, PTO-1449, and references A1-A5

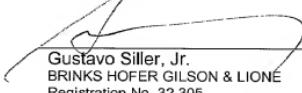
Claims as Filed	Col. 1	Col. 2
For	No. Filed	No. Extra
Basic Fee		\$ 355
Total Claims	6-20	0
Indep. Claims	2-3	0
Multiple Dependent Claims Present		

*If the difference in col. 1 is less than zero, enter "0" in col. 2.

Small Entity		Other Than Small Entity	
Rate	Fee	or	Rate
	\$ 355	or	
x\$9=	\$	or	x\$710
x\$40=	\$	or	
+\$135=	\$	or	x\$80=
		or	+\$270=
Total	\$	Total	\$ 710

- Please charge my Deposit Account No. 23-1925 in the amount of \$_____. A duplicate copy of this sheet is enclosed.
 A check in the amount of \$710.00 to cover the filing fee is enclosed.
 The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 23-1925. A duplicate copy of this sheet is enclosed.
 Any additional filing fees required under 37 CFR § 1.16.
 Any patent application processing fees under 37 CFR § 1.17.
 The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 23-1925. A duplicate copy of this sheet is enclosed.
 Any filing fees under 37 CFR § 1.16 for presentation of extra claims.
 Any patent application processing fees under 37 CFR § 1.17.
 The issue fee set in 37 CFR § 1.18 at or before mailing of the Notice of Allowance, pursuant to 37 CFR § 1.311(b).

5/1/01


Gustavo Siller, Jr.
BRINKS HOFER GILSON & LIONE
Registration No. 32,305

Date